



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
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**PART I EXTRAORDINARY**

No.583

AMARAVATI, TUESDAY, AUGUST 25, 2020

G.247

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

ANDHRA PRADESH TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1987- FIRST SCHEDULE - RATIONALIZATION OF TAX RATES ON CERTAIN CATEGORIES OF TAX PAYERS.

**[G.O.Ms.No.223, Revenue (Commercial Taxes-II), 24<sup>th</sup> August, 2020.]**

**Read the following:**

1. Act No.22 of 1987.
2. G.O.MS.No.82, Revenue (CT-IV) DePt., Dt: 04-02-2013.
3. From the Chief Commissioner of State Tax, A.P., Letter ref.no. DMU (1)/68/2019-2 Dt: 06-02-2020.

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**NOTIFICATION**

In exercise of the powers conferred by sub-section(1) of section-37 of the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987 (Act No.22 of 1987), the Government of Andhra Pradesh hereby makes the following amendments to the First Schedule of the said Act.

**AMENDMENTS**

In the said Act, in the First Schedule, in the table, -

- i. For the entries at Sl.Nos.4,7,9,14,18,21, 25 and 31, the following shall be substituted:

| SL. No. | Description  | Tax Per month (PM) or Per Annum (PA) Rs. |
|---------|--|--|
| 4       | Contractors scoring annual turnover as under:  |  |
|         | (a) Below Rs.10 lakhs  | Nil                                      |
|         | (b) From Rs.10 lakh to Rs.25 lakhs   | 2000                                     |
|         | (c) Above Rs. 25 lakhs   | 2500                                     |
| 7       | Persons employed in the motion Picture industry namely:-<br>Film Producers, Film Distributors, Film Directors, Cinematograph Film Processors, Directors of Photography, Music Directors, Choreographers, Lyricists, Actors and Actresses, Story writers, Play-backsingers, Recordists, Editors, Owners or Lessees of outdoor film units, Assistant Music Directors, Assistant director of Photography, Cameraman, Still Photographers, Junior Artists, Production Managers, Assistant Directors, Assistant Cameraman, Assistant Recordists, Assistant Editors, Musicians and Dancers | 2500                                     |
| 9       | Owners or Lessees of factories as defined under the Factories Act, 1948 with annual turnover as follows:   |  |
|         | i) Below Rs.10 Lakhs   | Nil                                      |
|         | ii) From Rs.10 Lakhs to Rs.25 Lakhs  | 2000                                     |
|         | iii) Above Rs.25 Lakhs   | 2500                                     |
| 14      | Owners or Lessees of Hotels, Restaurants, Bars or Lodging Houses having annual turnover as follows:  |  |
|         | i) Below Rs.10 Lakhs   | Nil                                      |
|         | ii) From Rs.10 lakhs to 25 lakhs   | 2000                                     |
|         | iii) Above Rs 25 lakhs   | 2500                                     |
| 18      | Co-operative Societies registered under the A.P.Co-operative Societies Act, 1964 and engaged in any profession, trade or calling:  |  |
|         | i) Village and Mandal level  | Nil                                      |
|         | ii) District and State level societies   | 2500                                     |
| 21      | Each Partner of a firm drawing remuneration from the firm engaged in any Profession, trade or calling  | 2500                                     |
| 25      | Video Cassette, DVD, CD Libraries.   | 2500                                     |
| 31      | Weigh Bridge Operators   | 2500                                     |

ii. After the entry at Sl.No.39, the following shall be added,-

| Sl.No. | Description  | Tax per month (PM) or Per annum (PA) Rs. |
|--------|--|--|
| 39A    | All Restaurants, Takeaway food Points, canteens and curry points | 2500                                     |

iii. The entry at Sl.no.36 shall be deleted.

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*

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